NEC-2370-US

09/853,622

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Amendment dated 10/18/2004 Reply to office action mailed 08/18/2004

Amendments to the Specification:

Please replace the title at page 1, lines 3-5 with the following:

A METHOD FOR SMOOTHING A BARRIER LAYER IN A
MAGNETORESISTIVE EFFECT SENSOR BY SMOOTHING A LAYER UPON
WHICH THE BARRIER LAYER IS FORMED, AND A SENSOR HAVING A
BARRIER LAYER FORMED UPON A SMOOTHED LAYER